

VILLAGE OF ROBELINE, LOUISIANA

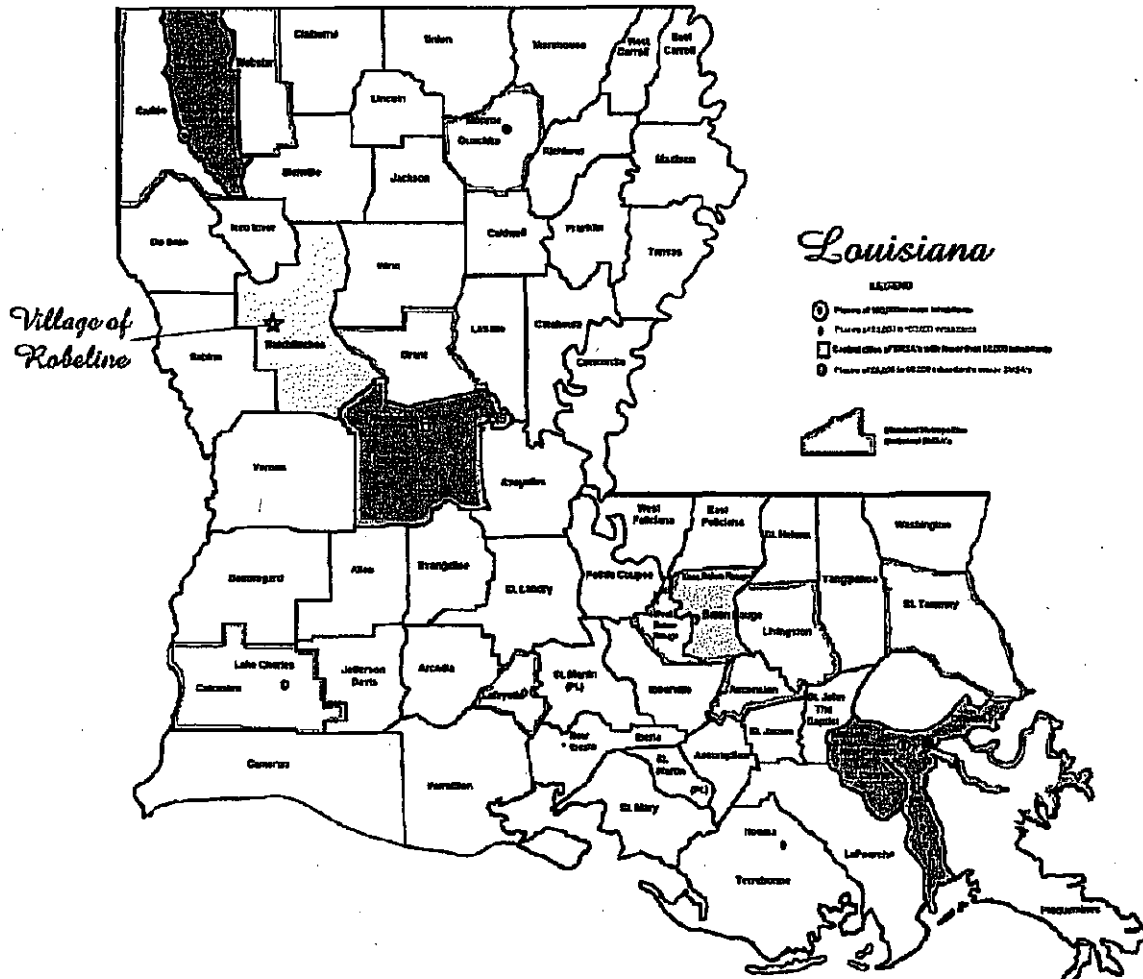
Annual Financial Statements

JUNE 30, 2011

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **JAN 18 2012**

VILLAGE OF ROBELINE, LOUISIANA



* The Village of Robeline was incorporated under the Lawrason Act and operates under and elected Mayor-Board of Alderman form of government. The Village's major operations include public safety, streets, sanitation, recreation and parks, and general administrative services.

Village of Robeline, Louisiana
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John R. Vercher C.P.A.
jrv@centurytel.net

Jonathan M. Vercher M.S., C.P.A.
jonathanvercher@centurytel.net

JOHN R. VERCHER PC
Certified Public Accountants

P.O. Box 1608
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Tommy O'Con, Mayor
& Members of the Board
Robeline, Louisiana

We have reviewed the accompanying basic financial statements of the governmental activities and business-type activities of the Village of Robeline, Louisiana, as of and for the year ended June 30, 2011, which collectively comprise the Village's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Village of Robeline, Louisiana. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The management of the Village of Robeline, Louisiana, is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated November 21, 2011, on the results of our agreed-upon procedures.

The management's discussion and analysis and budgetary comparison information is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but were compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or provide any assurance on the supplementary information.

John R. Vercher PC

Jena, Louisiana
November 21, 2011

Village of Robeline

PO Box 217
Robeline, Louisiana 71469
Tel: (318) 472-6121
Fax: (318) 472-6121

MANAGEMENT'S DISCUSSION & ANALYSIS

As management of the Village, we offer readers of the Village of Robeline's financial statements this narrative overview and analysis of the financial activities of the Village for the fiscal year ended June 30, 2011. We encourage readers to consider the information presented here in conjunction with the Village's financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

Governmental Funds

- The assets of the Village exceeded its liabilities at the close of the most recent fiscal year by \$79,159 (*net assets*). This is a \$1,835 increase from last year.
- The Village had total revenue of \$396,000, in which \$306,118 came from fines and forfeitures. This is a \$18,943 decrease from last year's revenues, mainly due to a decrease in fines and forfeitures in the amount of \$60,447.
- The Village had total expenditures of \$397,266, which is a \$8,465 decrease from last year, mainly due to a decrease in personnel expense in the amount of \$26,317.

Enterprise Funds

- The assets of the Village exceeded its liabilities at the close of the most recent fiscal year by \$577,247 (*net assets*). This is a \$16,720 decrease from last year.
- The Village had total revenue of \$9,967. This is a \$1,175 increase from last year.
- The Village had total expenses of \$33,297, including depreciation expense in the amount of \$20,040, which is a non-cash transaction. This is a \$4,461 increase from last year.

See accountant's report.

MD&A

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Village's basic financial statements. The Village's basic financial statements consist of two components: 1) fund financial statements, and 2) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The Village is a special-purpose entity engaged only in governmental activities. Accordingly, only fund financial statements are presented as the basic financial statements.

FUND FINANCIAL STATEMENTS

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

USING THIS ANNUAL REPORT

The Village's annual report consists of financial statements that show information about the Village's funds, enterprise funds and governmental funds.

Our accountant has provided assurance in his independent accountant's report, located immediately following this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. Varying degrees of assurance are being provided by the accountant regarding the other information included in this report. A user of this report should read the independent accountant's report carefully to ascertain the level of assurance being provided for each of the other parts of this report.

Reporting the Village's Most Significant Funds

The Village's financial statements provide detailed information about the most significant funds. The Village may establish other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using grants and other money. The Village's enterprise fund uses the following accounting approach:

All of the Village's services are reported in an enterprise fund. They are reported using the full accrual method of accounting in which all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The focus of proprietary funds is on income measurement, which, together with the maintenance of equity, is an important financial indication.

See accountant's report.

MD&A

Comparative Statement of Net Assets Governmental Funds

The following table represents a condensed Comparative Statement of Net Assets as of June 30, 2011:

	2010	2011	% Change
Assets			
Cash & Cash Equivalents	\$ 11,098	\$ 80	-99.3
Receivables (Net)	2,505	3,111	24.2
Capital Assets, Net of Accumulated Depreciation	91,311	99,213	8.7
Total Assets	<u>104,914</u>	<u>102,404</u>	-2.4
Liabilities & Net Assets			
Bank Overdraft	-0-	480	100.0
Accounts, Salaries, & Other Payables	6,421	3,405	-4.7
Notes Payable	21,169	19,360	-8.5
Total Liabilities	<u>27,590</u>	<u>23,245</u>	-15.7
Net Assets			
Invested in Capital Assets, Net of Related Debt	70,142	79,853	13.8
Restricted	-0-	-0-	0.0
Unrestricted	7,182	(694)	-109.7
Total Net Assets	<u>\$ 77,324</u>	<u>\$ 79,159</u>	2.4

Comparative Statement of Net Assets Enterprise Funds

The following table represents a condensed Comparative Statement of Net Assets as of June 30, 2011:

	2010	2011	% Change
Assets			
Cash & Investments	\$ 192	\$ 2,888	1,404.2
Receivables (Net)	769	743	-3.4
Restricted Assets	710	870	22.5
Capital Assets, Net of Accumulated Depreciation	593,656	573,616	-3.4
Total Assets	<u>595,327</u>	<u>578,117</u>	-2.9
Liabilities and Net Assets			
Accounts, Salaries, & Other Payables	650	-0-	-100.0
Customer Deposits	710	870	22.5
Total Liabilities	<u>1,360</u>	<u>870</u>	-36.0
Net Assets			
Invested in Capital Assets, Net of Related Debt	593,656	573,616	-3.4
Unrestricted	311	3,631	1,067.5
Total Net Assets	<u>\$ 593,967</u>	<u>\$ 577,247</u>	-2.8

See accountant's report.

MD&A

Comparative Changes in Fund Balances Governmental Funds

The following table reflects the condensed Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances for the year ended June 30, 2011:

	<u>2010</u>	<u>2011</u>	<u>% Change</u>
Total Revenues	\$ 414,943	\$ 396,000	-4.6
Total Expenditures	(405,731)	(397,266)	2.1
Total Transfers In (Out)	(1,008)	(6,610)	-555.8
Increase (Decrease) in Fund Balances	<u>8,204</u>	<u>(7,876)</u>	-196.0
 Beginning Fund Balances	 (1,022)	 7,182	 802.7
Ending Fund Balances	<u>\$ 7,182</u>	<u>\$ (694)</u>	-113.4

Comparative Changes in Net Assets Enterprise Funds

The following table reflects the condensed Comparative Statement of Revenues, Expenses, and Changes in Net Assets for the year ended June 30, 2011:

	<u>2010</u>	<u>2011</u>	<u>% Change</u>
Operating Revenues	\$ 8,792	\$ 9,967	13.4
Non-Operating Revenues	-0-	-0-	0.0
Total Revenues	<u>8,792</u>	<u>9,967</u>	13.4
 Operating Expenses	 28,836	 33,297	 15.5
Total Expenses	<u>28,836</u>	<u>33,297</u>	15.5
 Total Transfers	 1,008	 6,610	 555.8
Increase (Decrease) in Net Assets	(19,036)	(16,720)	12.2
 Beginning Net Assets	 613,003	 593,967	 -3.1
Ending Net Assets	<u>\$ 593,967</u>	<u>\$ 577,247</u>	-2.8

See accountant's report.

MD&A

CAPITAL ASSETS

Capital Assets – Governmental Fund

At June 30, 2011, the Village had \$99,213 invested in capital assets, including the following:

Capital Assets at Year-End

	2010	2011
Land	\$ 26,000	\$ 26,000
Building	30,000	46,010
Furniture & Equipment	64,506	71,540
Recreation Facility	30,429	30,429
Vehicles	81,198	81,198
Substation	27,000	27,000
Accumulated Depreciation	(167,822)	(182,964)
Total	\$ 91,311	\$ 99,213

* Land in the amount of \$26,000 is not being depreciated.

Capital Assets – Enterprise Fund

At June 30, 2011, the Village had \$573,616 invested in capital assets, including the following:

Capital Assets at Year-End

	2010	2011
Sewer System	\$ 901,309	\$ 901,309
Accumulated Depreciation	(307,653)	(327,693)
Totals	\$ 593,656	\$ 573,616

CONTACTING THE VILLAGE'S FINANCIAL MANGEMENT:

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Village's finances and to show the Village's accountability for the money it receives. If you have questions about this report or need additional information, contact Mayor Tommy O'Con, phone number (318) 472-6121.

See accountant's report.

John R. Vercher C.P.A.
jrv@centurytel.net

Jonathan M. Vercher M.S., C.P.A.
jonathanvercher@centurytel.net

JOHN R. VERCHER PC
Certified Public Accountants

P.O. Box 1608
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

The Honorable Tommy O'Con, Mayor
& Members of the Board
Robeline, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Village of Robeline and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Village of Robeline's compliance with certain laws and regulations during the year ended June 30, 2011, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

*During our review of expenditures, we found no such expenditures.

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

* Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

* Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

* None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

* We obtained a copy of the budget and the amended budget.

6. Trace the budget adoption and amendments to the minute book.

* We traced the budget adoption to the Village's minute book.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

* The Village had an unfavorable revenue variance of 5.8% and a favorable expenditure variance of 5.5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

* We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

* All of the payments were properly coded to the correct fund and correct general ledger account.

(c) determine whether payments received approval from proper authorities.

* Inspection of documentation supporting each of the six selected disbursements indicated approvals from the proper authorities.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

* Discussions with the clerk and our review of the minutes found that the agendas for the meetings were posted.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

* We inspected all bank deposit entries in the books for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

* A reading of the minutes of the Village for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we did not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Village of Robeline and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

John R. Vercher PC

Jena, Louisiana
November 21, 2011

Basic Financial Statements

Village of Robeline, Louisiana
Statement of Net Assets
June 30, 2011

	PRIMARY GOVERNMENT		
	BUSINESS-		
	GOVERNMENTAL	TYPE	
	ACTIVITIES	ACTIVITIES	TOTAL
CURRENT ASSETS			
Cash & Cash Equivalents	\$ 80	2,888	2,968
Receivables	3,111	743	3,854
TOTAL CURRENT ASSETS	<u>3,191</u>	<u>3,631</u>	<u>6,822</u>
NON CURRENT ASSETS			
Restricted Assets	-0-	870	870
Capital Assets (Net of Accumulated Depreciation)	99,213	573,616	672,829
TOTAL NON CURRENT ASSETS	<u>99,213</u>	<u>574,486</u>	<u>673,699</u>
TOTAL ASSETS	<u>102,404</u>	<u>578,117</u>	<u>680,521</u>
CURRENT LIABILITIES			
Bank Overdraft	480	-0-	480
Accounts, Salaries, & Other Payables	3,405	-0-	3,405
Notes Payable Due Within One Year	2,102	-0-	2,102
TOTAL CURRENT LIABILITIES	<u>5,987</u>	<u>-0-</u>	<u>5,987</u>
NON CURRENT LIABILITIES			
Customer Deposits	-0-	870	870
Notes Payable	17,258	-0-	17,258
TOTAL NON CURRENT LIABILITIES	<u>17,258</u>	<u>870</u>	<u>18,128</u>
TOTAL LIABILITIES	<u>23,245</u>	<u>870</u>	<u>24,115</u>
NET ASSETS			
Invested in Capital Assets, Net of Related Debt	79,853	573,616	653,469
Unrestricted	(694)	3,631	2,937
TOTAL NET ASSETS	<u>\$ 79,159</u>	<u>577,247</u>	<u>656,406</u>

See accompanying notes and accountant's report.

Statement B

Village of Robeline, Louisiana
Statement of Activities
For the Year Ended June 30, 2011

	PROGRAM REVENUES				NET (EXPENSES) REVENUE	NET REVENUES (EXPENSES) & CHANGES OF PRIMARY	
	EXPENSES	CHARGES FOR SERVICES	CAPITAL GRANTS & CONTRIBUTIONS			GOVERNMENTAL ACTIVITIES	BUSINESS- TYPE ACTIVITIES
			OPERATING GRANTS & CONTRIBUTIONS				
GOVERNMENTAL ACTIVITIES							
General Government	\$ (384,482)	25,985	-0-	23,990	(334,507)	(334,507)	
Interest on Long-Term Debt	(3,073)	-0-	-0-	-0-	(3,073)	(3,073)	
TOTAL GOVERNMENTAL ACTIVITIES	<u>(387,555)</u>	<u>25,985</u>	<u>-0-</u>	<u>23,990</u>	<u>(337,580)</u>	<u>(337,580)</u>	
BUSINESS-TYPE ACTIVITIES							
Sewer	(33,297)	9,967	-0-	-0-	(23,330)	(23,330)	(23,330)
TOTAL BUSINESS-TYPE ACTIVITIES	<u>(33,297)</u>	<u>9,967</u>	<u>-0-</u>	<u>-0-</u>	<u>(23,330)</u>	<u>(23,330)</u>	<u>(23,330)</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ (420,852)</u>	<u>35,952</u>	<u>-0-</u>	<u>23,990</u>	<u>(360,910)</u>		
GENERAL REVENUES							
Taxes						39,907	-0-
Fines & Forfeitures						306,118	-0-
Transfers In/(Out)						(6,610)	6,610
TOTAL GENERAL REVENUES & TRANSFERS						<u>339,415</u>	<u>6,610</u>
CHANGE IN NET ASSETS						1,835	(16,720)
NET ASSETS-BEGINNING						77,324	593,967
NET ASSETS-ENDING						<u>79,159</u>	<u>577,247</u>
							\$

See accompanying notes and accountant's report.

Village of Robeline, Louisiana
Balance Sheet, Governmental Funds
June 30, 2011

	<u>GENERAL FUND</u>	<u>LCDBC FUND</u>	<u>TOTAL</u>
ASSETS			
Cash & Cash Equivalents	\$ -0-	80	80
Receivables	3,111	-0-	3,111
TOTAL ASSETS	<u>3,111</u>	<u>80</u>	<u>3,191</u>
LIABILITIES			
Bank Overdraft	480	-0-	480
Accounts, Salaries, & Other Payables	3,405	-0-	3,405
TOTAL LIABILITIES	<u>3,885</u>	<u>-0-</u>	<u>3,885</u>
FUND BALANCES			
Unreserved, Unassigned	<u>(774)</u>	<u>80</u>	<u>(694)</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 3,111</u>	<u>80</u>	<u>3,191</u>

See accompanying notes and accountant's report.

Village of Robeline, Louisiana
Reconciliation of The Government Funds Balance Sheet
to the Government-Wide Financial Statement of Net Assets
June 30, 2011

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Fund Balance, Total Governmental Funds (Statement C)	\$ (694)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	99,213
Long-term liabilities including bonds payable are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Other	<u>(19,360)</u>
Net Assets of Governmental Activities (Statement A)	\$ <u>79,159</u>

See accompanying notes and accountant's report.

Village of Robeline, Louisiana
Statement of Revenues, Expenditures &
Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2011

	<u>GENERAL FUND</u>	<u>LCDBG FUND</u>	<u>TOTAL</u>
REVENUES			
Fees & Charges	\$ 25,985	-0-	25,985
Taxes	39,907	-0-	39,907
Fines & Forfeitures	306,118	-0-	306,118
Grant Proceeds	23,990	-0-	23,990
TOTAL REVENUES	<u>396,000</u>	<u>-0-</u>	<u>396,000</u>
EXPENDITURES			
Personnel Expense	196,800	-0-	196,800
Police Expense	28,306	-0-	28,306
Annex Expense	3,925	-0-	3,925
Other Administrative	57,466	-0-	57,466
Utilities	34,526	-0-	34,526
Repairs & Maintenance	3,999	-0-	3,999
Professional	9,639	-0-	9,639
Contract Labor	13,521	-0-	13,521
Debt Service	6,469	-0-	6,469
Miscellaneous	19,571	-0-	19,571
Capital Outlay	23,044	-0-	23,044
TOTAL EXPENDITURES	<u>397,266</u>	<u>-0-</u>	<u>397,266</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)			
EXPENDITURES	<u>(1,266)</u>	<u>-0-</u>	<u>(1,266)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In/(Out)	(6,610)	-0-	(6,610)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(6,610)</u>	<u>-0-</u>	<u>(6,610)</u>
NET CHANGE IN FUND BALANCE	(7,876)	-0-	(7,876)
FUND BALANCES - BEGINNING	7,102	80	7,182
FUND BALANCES - ENDING	<u>\$ (774)</u>	<u>80</u>	<u>(694)</u>

See accompanying notes and accountant's report.

Village of Robeline, Louisiana
Reconciliation of The Statement of Revenues, Expenditures,
& Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended June 30, 2011

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balances, Total governmental Funds, Statement E \$ (7,876)

Governmental funds report capital outlays as expenditure. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. 23,044

The issuance of short-term and long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

	Principal	1,809	
	Loan	-0-	
			1,809

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (Depreciation Expense) (15,142)

Changes in Net Assets of Governmental Activities, statement B \$ 1,835

See accompanying notes and accountant's report.

Village of Robeline, Louisiana
Statement of Net Assets, Proprietary Funds
June 30, 2011

BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS	
(MAJOR ENTERPRISE FUNDS)	
	SEWER FUND
ASSETS	
CURRENT ASSETS	
Cash	2,888
Receivables	743
TOTAL CURRENT ASSETS	3,631
NON-CURRENT ASSETS	
Restricted Assets	870
Capital Assets (Net of Accumulated Depreciation)	573,616
TOTAL NON-CURRENT ASSETS	574,486
TOTAL ASSETS	578,117
LIABILITIES	
CURRENT LIABILITIES	
Accounts, Salaries, & Other Payables	-0-
TOTAL CURRENT LIABILITIES	-0-
NON CURRENT LIABILITIES	
Customer Deposits	870
TOTAL NON CURRENT LIABILITIES	870
TOTAL LIABILITIES	870
NET ASSETS	
Invested in Capital Assets Net of Related Debt	573,616
Unrestricted	3,631
TOTAL NET ASSETS	\$ 577,247

See accompanying notes and accountant's report.

Village of Robeline, Louisiana
Statement of Revenues, Expenses & Changes in Net Assets
Proprietary Funds
June 30, 2011

BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS (MAJOR ENTERPRISE FUNDS)	
	SEWER FUND
OPERATING REVENUES	
Charges for Services:	
Sewer Charges	\$ 9,967
TOTAL OPERATING REVENUES	<u>9,967</u>
OPERATING EXPENSES	
Cost of Sales & Services	4,000
Administration	9,257
Depreciation	20,040
TOTAL OPERATING EXPENSES	<u>33,297</u>
OPERATING INCOME (LOSS)	<u>(23,330)</u>
OTHER FINANCING SOURCES (USES)	
Transfers In (Out)	6,610
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,610</u>
CHANGE IN NET ASSETS	(16,720)
TOTAL NET ASSETS - BEGINNING	593,967
TOTAL NET ASSETS - ENDING	<u>\$ 577,247</u>

See accompanying notes and accountant's report.

Village of Robeline, Louisiana
Statement of Cash Flows
Proprietary Funds
June 30, 2011

BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS	
(MAJOR ENTERPRISE FUNDS)	
	SEWER FUND
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts From Customers & Users	\$ 9,834
Payments to Suppliers & Employees	(13,748)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(3,914)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers From (To) Other Funds	6,610
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	6,610
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	2,696
CASH & CASH EQUIVALENTS, BEGINNING OF YEAR	192
CASH & CASH EQUIVALENTS, END OF YEAR	2,888
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating Income (Loss)	(23,330)
Depreciation Expense	20,040
(Increase) Decrease in Accounts Receivable	27
(Increase) Decrease in Restricted Assets	(161)
Increase (Decrease) in Accounts Payables	(650)
Increase (Decrease) in Customer Deposits	160
TOTAL ADJUSTMENTS	19,416
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (3,914)

See accompanying notes and accountant's report.

**Notes To The Basic
Financial Statements**

VILLAGE OF ROBELINE, LOUISIANA

NOTES TO THE BASIC FINANCIAL STATEMENTS

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of Robeline was incorporated under the provisions of the Lawrason Act. The Village operates under the Mayor-Board of Alderman form of government. The Village provides the following significant services to its residents as provided by its charter: public safety (police and fire), highways and streets, utilities (water, gas and sewer services) and general administrative functions, including coordination of related services with parish, state and federal governing bodies.

The Village applies all GASB pronouncements as well as the Financial Accounting Standards Board pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

The accounting and reporting policies of the Village of Robeline conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. GOVERNMENT-WIDE & FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meetings the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

VILLAGE OF ROBELINE, LOUISIANA

NOTES TO THE BASIC FINANCIAL STATEMENTS-(CONTINUED)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, & FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The municipality reports the following major governmental funds:

The General Fund is the municipality's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The municipality reports the following major proprietary funds:

- Sewer Fund

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

VILLAGE OF ROBELINE, LOUISIANA

NOTES TO THE BASIC FINANCIAL STATEMENTS-(CONTINUED)

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues are charges for services and sales taxes. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

C. FIXED ASSETS & LONG-TERM LIABILITIES

For the year ended June 30, 2011, no interest costs were capitalized for construction of fixed assets.

Depreciation of all exhaustible fixed assets is charged as an expense against its operations. Accumulated depreciation is reported on the proprietary fund balance sheet and governmental fund statement of activities. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

	<u>Life In Years</u>
Sewer System	40
Park	10
Equipment	5-10
Auto	6

D. BUDGETS & BUDGETARY ACCOUNTING

The Village follows these procedures in establishing the budgetary data reflected in these financial statements:

- (1) The Village clerk prepares a proposed budget based on departmental group budget requests, and submits the same to the Mayor and Board of Aldermen for approval.
- (2) The Village does not utilize the budget in comparison form in financial statement presentation during the year.
- (3) All budgetary appropriations lapse at the end of the fiscal year.
- (4) The Village does not utilize encumbrance accounting.
- (5) The budget was amended during the year.

VILLAGE OF ROBELINE, LOUISIANA

NOTES TO THE BASIC FINANCIAL STATEMENTS-(CONTINUED)

E. CASH & INVESTMENTS

All cash and investments (CD's over 90 days) are reported at cost and are on deposit as following federally insured banks:

It is the Village's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The Village's deposits are categorized to give an indication of the level of risk assumed by the Village at fiscal year-end. The categories are described as follows:

- *Category 1* – Insured or collateralized with securities held by the School or by its agent in the Village's name.
- *Category 2* – Collateralized with securities held by the pledging financial institution's trust department or agent in the Village's name.
- *Category 3* – Uncollateralized.

At June 30, 2011, the Village of Robeline's bank balance was \$16,922. Amounts on deposit are secured by the following pledges:

Description	Market Value
FDIC (Category 1)	\$ 16,922
Securities (Category 2)	-0-
Total	\$ 16,922

Deposits were fully secured as of June 30, 2011.

F. INVENTORIES

Immaterial amounts of inventory are maintained for general fund and enterprise fund operations and, accordingly, these supplies are expensed as purchased.

G. ACCOUNTS RECEIVABLE & BAD DEBTS-GENERAL FUND & ALLOWANCE FOR BAD DEBTS-ENTERPRISE FUND

	Governmental	Enterprise
	General	Sewer
	Fund	Fund
Sales Tax	\$ 2,354	-0-
Franchise Tax	702	-0-
Ad Valorem Tax	55	-0-
Customer	-0-	743
Allowance for Bad Debts	-0-	-0-
Total	\$ 3,111	743

VILLAGE OF ROBELINE, LOUISIANA

NOTES TO THE BASIC FINANCIAL STATEMENTS-(CONTINUED)

H. COMPENSATED ABSENCES

The Village has no compensated absence policy.

(2) AD VALOREM TAXES

The Village of Robeline levies taxes on real and business personal property located within its boundaries. The Natchitoches Parish Tax Assessor assesses the property values and prepares the Village's property tax roll. The Village bills and collects its own property taxes.

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. All ad valorem tax revenues are recognized in compliance with NCGA Interpretation-3 and GASB Codification Section P70 (Revenue Recognition – Property Taxes) which states that such revenue is recorded when it becomes measurable and available. Available means due or past due and receivable within the current period and collected no longer than 60 days after the close of the current period.

For the year ended June 30, 2011, taxes of 5.43 mills were levied on property with assessed valuations of \$591,350. Total taxes levied were \$3,211 in 2010. Delinquent taxes are collected by the sale of the related property; therefore, no allowances for uncollectible taxes are considered necessary.

(3) RESTRICTED ASSETS - PROPRIETARY FUND TYPES

At June 30, 2011, restricted assets of the Enterprise Funds were invested in either interest bearing checking accounts or time deposits and were restricted for the following purposes:

	<u>Sewer</u>
Customer Deposits	\$ 870

(4) GOVERNMENTAL FIXED ASSETS

A summary of general fund property, plant and equipment at June 30, 2011, is as follows:

	<u>Balance</u> <u>6-30-2010</u>	<u>Additions</u> <u>(Deletions)</u>	<u>Balance</u> <u>6-30-2011</u>
Land	\$ 26,000	-0-	\$ 26,000
Building	30,000	16,010	46,010
Furniture & Equipment	64,506	7,034	71,540
Recreation Facility	30,429	-0-	30,429
Vehicles	81,198	-0-	81,198
Substation	27,000	-0-	27,000
Total Fixed Assets	259,133	23,044	282,177
Accumulated Depreciation	(167,822)	(15,142)	(182,964)
Total Fixed Assets (Net)	\$ 91,311	7,902	\$ 99,213

* Land in the amount of \$26,000 is not being depreciated.

VILLAGE OF ROBELINE, LOUISIANA

NOTES TO THE BASIC FINANCIAL STATEMENTS-(CONTINUED)

(5) ENTERPRISE FUND PROPERTY PLANT AND EQUIPMENT

A summary of enterprise fund property, plant and equipment at June 30, 2011, is as follows:

<u>Sewer System</u>	<u>Balance 6-30-2010</u>	<u>Additions (Deletions)</u>	<u>Balance 6-30-2011</u>
Plant	\$ 901,309	-0-	\$ 901,309
Accumulated Depreciation	(307,653)	20,040	(327,693)
Total Fixed Assets (Net)	\$ 593,656	20,040	\$ 573,616

(6) LITIGATION

The Village of Robeline is involved in no litigation at June 30, 2011, which is not covered by the Village's applicable insurance policies or is considered to be significant to the Village's financial statements.

(7) CHANGES IN LONG-TERM DEBT

The following is a summary of lease payable transactions of the Village of Robeline for the year ended June 30, 2011.

	<u>Balance 6-30-2010</u>	<u>Additions</u>	<u>Principle Paid</u>	<u>Balance 6-30-2011</u>
Annex Building	21,169	-0-	(1,809)	19,360
Total	\$ 21,169	-0-	(1,809)	\$ 19,360

Leases payable at June 30, 2011, are comprised of the following individual issues:

Leases Payable

\$27,000 lease purchase agreement with First Government Lease Company for the purchase of the Annex Building; Due in 144 monthly installments of \$406.87 starting 08/01/05 and ending 07/01/17. Annual interest rate is 15.09%.

	\$ 19,360
Total	\$ 19,360

VILLAGE OF ROBELINE, LOUISIANA

NOTES TO THE BASIC FINANCIAL STATEMENTS-(CONTINUED)

The annual requirements to amortize all debt outstanding as of June 30, 2011, including interest payments, are as follows:

<u>Year Ending June 30,</u>	<u>Annex Building</u>	<u>Total</u>
2012	\$ 4,882	\$ 4,882
2013	4,882	4,882
2014	4,882	4,882
2015	4,882	4,882
2016	4,882	4,882
2017-2020	5,293	5,293
Total	\$ 29,703	\$ 29,703

(8) ELECTED OFFICIAL'S SALARIES

<u>Name</u>	<u>Title</u>	<u>Annualized Salary</u>
Tommy O'Con	Mayor	\$ 42,000
Ronnie French	Alderman	3,600
Ann Moran	Alderman	3,600
Bobby Behan	Alderman	3,600
Michael Marbut	Chief of Police	\$ 19,800

(9) USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(10) RETIREMENT PLANS

The Village does not offer its employees a retirement plan. All employees are in the social security system.

VILLAGE OF ROBELINE, LOUISIANA

NOTES TO THE BASIC FINANCIAL STATEMENTS-(CONTINUED)

(11) TRANSFERS

Transfers From/To Other Funds				
Fund	Transfers In	Transfers Out	Total	
General	\$ -0-	\$ (6,610)	\$	(6,610)
Sewer	6,610	-0-		6,610
Total	\$ 6,610	\$ (6,610)	\$	-0-

The transfers were made to help pay for expenses.

**Required Supplemental
Information**

Village of Robeline, Louisiana
Statement of Revenues, Expenditures, & Changes in Fund Balance
Budget & Actual
General Fund
For the Year Ended June 30, 2011

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL AMOUNTS BUDGETARY BASIS</u>	<u>BUDGET TO ACTUAL DIFFERENCES FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Fees & Charges	\$ 26,600	39,000	25,985	(13,015)
Taxes	21,620	37,000	39,907	2,907
Fines & Forfeitures	317,000	334,512	306,118	(28,394)
Grant Proceeds	-0-	-0-	23,990	23,990
Miscellaneous	10,100	10,000	-0-	(10,000)
TOTAL REVENUES	<u>375,320</u>	<u>420,512</u>	<u>396,000</u>	<u>(24,512)</u>
EXPENDITURES				
Personnel Expense	252,900	269,400	196,800	72,600
Police Expense	42,000	42,000	28,306	13,694
Annex Expense	-0-	-0-	3,925	(3,925)
Other Administrative	21,750	45,252	57,466	(12,214)
Utilities	32,300	32,300	34,526	(2,226)
Repairs & Maintenance	3,460	3,460	3,999	(539)
Professional	9,400	9,400	9,639	(239)
Contract Labor	-0-	-0-	13,521	(13,521)
Debt Service	-0-	-0-	6,469	(6,469)
Miscellaneous	-0-	-0-	19,571	(19,571)
Capital Outlay	12,500	18,700	23,044	(4,344)
TOTAL EXPENDITURES	<u>\$ 374,310</u>	<u>420,512</u>	<u>397,266</u>	<u>23,246</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			<u>(1,266)</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In/(Out)			<u>(6,610)</u>	
TOTAL OTHER FINANCING SOURCES (USES)			<u>(6,610)</u>	
NET CHANGE IN FUND BALANCE			<u>(7,876)</u>	
FUND BALANCES - BEGINNING			<u>7,182</u>	
FUND BALANCES - ENDING			<u>(694)</u>	

See accountant's report.

Other Reports

VILLAGE OF ROBELINE, LOUISIANA

MANAGEMENT LETTER COMMENTS

During the course of our review, we observed conditions and circumstances that may be improved. Below are findings noted for improvement, our recommendation for improvement and the Village's plan for corrective action.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

2011-M-1 Budget Variances

Finding: The Village had an unfavorable revenue variance of \$24,512 or 5.8% in the general fund during the year.

Recommendation: The State Budget Act requires the budget be amended when there is an unfavorable variance of more than 5%.

Village's Response: The Village will amend the budget when there is an unfavorable variance of more than 5%.

VILLAGE OF ROBELINE, LOUISIANA

MANAGEMENT'S SUMMARY OF PRIOR YEAR FINDINGS

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the Village of Robeline, Louisiana has provided the following action summaries relating to audit findings brought to their attention as a result of their financial compilation for the year ended June 30, 2010.

PRIOR YEAR FINDINGS

2010-M-1 Expenditures in Excess of Appropriations (Unresolved)

Finding: The Village had an unfavorable expenditure variance of \$31,421 or 8.4% in the general fund during the year.

Village's Corrective Action: The Village will amend the budget when there is an unfavorable variance of more than 5%.

LOUISIANA ATTESTATION QUESTIONNAIRE

JOHN R. VERCHER PC
Certified Public Accountant
P.O. Box 1608
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374

In connection with your review of our financial statements as of June 30, 2011 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of November 21, 2011.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes ☒ No ☐

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes ☒ No ☐

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes ☒ No ☐

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes ☒ No ☐

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60.

Yes ☒ No ☐

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Signed: _____

Title: _____

Mayor